



# RECORDS RETENTION SCHEDULE



Prepared by  
**STATE RECORDS BRANCH**  
Public Records Division  
Kentucky Department for Libraries and Archives

# RECORDS RETENTION SCHEDULE

## Signature Page

Department of the Treasury  
Agency  
General Administration and Support  
Unit

September 1989

Schedule Date

March 2002

Change Date

March 14, 2002  
Date Approved by Commission

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## APPROVALS

The undersigned approve of the following Records Retention Schedule or Change:

Agency Head

3/6/02  
Date of Approval

Agency Records Officer

3/5/02  
Date of Approval

State Archivist and Records Administrator  
Director, Public Records Division

3/11/02  
Date of Approval

Chairman, State Archives and Records Commission

3/14/02  
Date of Approval

\*\*\*\*\*  
The undersigned Public Records Division staff have examined the record items and recommend the disposition as shown:

Records Analyst/Regional Administrator

3/4/02  
Date of Approval

Appraisal Archivist

3/13/02  
Date of Approval

State/Local Records Branch Manager

3/4/02  
Date of Approval

\*\*\*\*\*  
The determination as set forth meets with my approval.

Auditor of Public Accounts

3/14/02  
Date of Approval

**STATE ARCHIVES AND RECORDS COMMISSION**  
**Public Records Division**  
**Kentucky Department for Libraries and Archives**

**Schedule Date:** September 14, 1989

**STATE AGENCY RECORDS  
RETENTION SCHEDULE**

Treasury, Department of the  
Accounting

Series	Records Title		Contents	Retention		
	and Description	Function and Use		Disposition Instruction		
03503	Monthly Accounting System - (MAS) (Electronic) (V)	This system documents all monthly financial transactions completed by the Department for funds it has responsibility for. Information is entered in the system on a daily basis. The system was created as a means to balance and verify monthly transactions.	Series contains: date of report; date of transaction; transaction code; name of transaction (input); number of account/fund; name of account; daily totals; end-of-month totals; amount involved in transaction; debit/credit memoranda; checks paid/checks cleared	Agency: 1	Records Center:	Archives Center:
				Reuse disks after monthly balances are verified. Daily backup procedures will apply		
03504	Pay-In Voucher	This series identifies funds that are to be transferred into specific agency accounts, i.e., investment account, loan payment, expense or refund account. This information is entered in the Monthly Accounting System (03503).	Series contains: date; department number; division number; fund name and/or number; total amount to transfer	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03505	Journal Voucher	This series documents that actual transfers of funds from one agency account to another have occurred. The information is entered in the Monthly Accounting System (03503). Types of Journal Vouchers include payroll, general, income tax, and public assistance.	Series contains: date; journal voucher number; agency name amount requested; type of journal voucher	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03506	Warrant on the State Treasurer Change Date: 6/14/1990	This series provides the Department with the necessary documentation to process a check for payment. It is completed and approved by the Division of Accounts, Finance and Administration Cabinet. It reflects the total amount of checks to be written per agency per day, and identifies which accounts are affected.	Series contains: fund name; cabinet; department; warrant date; fiscal year; document identification number; voucher number; amount on the warrant	Agency: 5	Records Center:	Archives Center:
				Destroy after audit		
03507	Deposit Ticket	This series verifies that the funds the state receives, either by agency revenue, interest, investments, etc. are deposited into the proper Treasury accounts.	Series contains: name of bank; date of deposit; account name; deposit amount	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		

# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
Accounting

Series	Records Title		Contents	Retention		
	and Description	Function and Use		Disposition Instruction		
03508	Treasurer's Daily Statement - (MAS Printout)	This series documents the availability of cash on hand and the status of the state's various accounts.	Series contains: bank balance (general, unemployment benefit, unemployment collection, Manpower Development and Training Act data; assets; liabilities; fund cash balances (30 funds); clearing receipts items; cold checks returned; securities/investments; net cash balances	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03509	Monthly Reconciliation Statement - (MAS Printout) (V)	This series documents a summary of all financial activity against each account that takes place at the bank, i.e., deposits, debit/credit memoranda, and collection tickets. It was created primarily for the benefit of the auditor, to provide a monthly statement of transactions with the bank.	Series contains: deposit tickets; debit/credit memoranda; collection tickets; checks paid/checks cleared	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03510	Monthly Detail Statement of Receipts and Disbursements - (MAS Printout)	This series documents funds that have been disbursed and identifies affected accounts. It is used to verify agency account balances between the Finance and Administration Cabinet, Division of Accounts, and the Department. The Monthly Detail is used strictly for audit purposes.	Series contains: date; date of item; account/fund; amount; document identification; debit/credit totals	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03511	Check Rejected List - (Printout)	This series documents those checks written by the Department that require some type of correction or adjustment, due to encoding errors or having been misread by the bank. The printout is created from a computer tape made available to the Department by the bank. The list provides a means to reconcile outstanding checks.	Series contains: type of check; batch number; sequence number; check number; item number; amount of check	Agency: 1 Month	Records Center:	Archives Center:
				Destroy after reconciliation with the bank is verified		
03512	Monthly Trial Balance of Receipts and Disbursements - (MAS Printout)	This series documents the balance of each fund at the closing of each month. It compares the totals in the Department to those in the Finance Administration Cabinet, Division of Accounts. It differs from the Monthly Detail Statement of Receipts and Disbursements (03510) in that this report only shows totals of account balances. The Monthly Detail (03510) reflects the various transactions that have taken place which create the totals that this series reflects.	Series contains: number of account; name of account; total amount of monthly closings; date of report	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03513	Stale-Dated Check File	This series documents the information necessary for the Department to reissue a stale-dated check, i.e., a check where the original date of issue is at least one year prior to the current date. Employee requests for reissuance of checks are handled by the respective agency. All other requests are handled by the responsible agency.	Series contains: name and address of payee; copy of warrant; copy of purchase order; copy of reissued check; letter of request from the individual and copy of request from the agency; copy of bond form	Agency: 3	Records Center:	Archives Center:
				Destroy after audit		

# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
Accounting

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
03514	Duplicate Check Requests File	This series documents the information the Department must have to reissue a check that has been lost, mutilated or stolen. The process of check replacement is initiated by the appropriate agency depending on the type of check to be reissued, i.e., payroll, tax, unemployment or public assistance.	Series contains: copy of stop payment request; bond form; memo from agency requesting a duplicate check; release form (if duplicate check request is cancelled)	Agency: 3	Records Center:	Archives Center:
				Destroy after audit		
03515	Written-Off Check List - (CDS Printout)	This series documents any agency checks that have not been cashed or deposited after a year's time. If a check is reissued by the Department, it is "written off" the list, the transaction is dated and a new check number is entered. Sometimes it can be years before a request to have a check reissued is received. This series enables Treasury to verify the existence of the initial check, and whether or not it was ever cashed or deposited prior to approving reissuance. Currently, Kentucky has no laws which limit reissuance of checks not cashed or deposited.	Series contains: check number, name of payee; type of check; amount; date initially issued; program number of department that issued check; date written off	Agency: P	Records Center:	Archives Center:
				Retain in agency		
03516	Legal Salary Attachments on State Employees (C) KRS 61.878 (1) (a) (V)	This series documents legal salary attachments on state employees or contractors/vendors who have provided services or received money from the Commonwealth of Kentucky. The five types of legal salary attachments are: 1) Wage Garnishments on State Employees, 2) Non-Wage Garnishments on Vendors, 3) Court Ordered Wage Assignments for Child Support, 4) IRS Levy on Employee and Contractor, and 5) Revenue Claim on Employees and Contractors. All salary attachments are by court order. The files are maintained in active status until all payments are satisfied.	Series contains: court order-identifies amount to be paid; to whom it's to be paid; how long it's to be paid; signature of Circuit Clerk and Judge; correspondence; payment records; order of wage garnishments (have 20 days to respond to court)	Agency: I	Records Center:	Archives Center:
				Destroy two years after closure of file and audit		
03533	Outstanding Check List - (CDS Printout) Change Date: 12/14/1989	This series documents a comparison of the number of checks written by the Department against those actually paid. It provides information necessary to balance monthly accounting activities.	Series contains: date of printout; check number; check amount; payee; date check was written; warrant number; social security number or vendor number; type of check	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03534	Record of Wire Transfer Change Date: 12/14/1989 (V)	This series documents the transfer of funds by wire. A written request by the Department initiates the transfer of funds to the appropriate source. The bank returns a copy of the request with the acknowledgment that the transfer was completed. Beginning with the new banking contract, the bank will not be an active part of this process. The transaction will be executed and completed by a computer transfer by the Department.	Series contains: date of request; agency making request; amount of transfer; name of fund for transfer; recipient of transfer; date of transfer; check number (if applicable)	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03535	Deposit Room Encoding Tape Change Date: 12/14/1989 (V)	This series documents a detailed record of each deposit made by the Department. It is created on a daily basis and identifies individual amounts for deposit.	Series contains: duplicate of Deposit Ticket (03507); list reflecting amount of each check deposited	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		



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# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
Accounting

Series	Records Title and Description	Function and Use	Contents	Retention		
				Disposition Instruction		
03536	Daily Report of Deposits Change Date: 12/14/1989	This series reflects daily deposits made by the Department by bank account or fund. The information is input into the Monthly Accounting System (MAS) (03503).	Series contains: name of account; amount of deposit; total deposit	Agency: 1	Records Center:	Archives Center:  Destroy after audit

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# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
Data Processing

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
03521	Payroll Tax Withholdings System - (PTWS) (Electronic) (V)	This system was created to store detailed information that documents state employee withholdings for federal, state, and city taxes. The system has 4 functions: 1) Withholding P1--Non P1--Other (called WITHPAY); 2) Other Detail Records (called OTHDTL); 3) City Tax Individual Entries (called CITYTRAN); 4) Payments made to cities (called CTYPAY). WITHPAY documents employee withholdings and identifies amounts by type of tax. This function provides the Withholdings Section with information necessary for completing the Federal Withholding Tax Payment Report (03499) and the State Withholding Payments Report (03502). OTHDLT contains detailed information described as "other" in WITHDAY, such as summer or temporary personnel, or amounts withheld for the purchase of bonds. CITYTRAN identifies individual employee tax amounts to be paid to cities or to the state. CTYPAY summarizes the totals paid to cities or to the state.	Series contains: list of data fields for the master file-function 1 (WITHDAY) - pay period date; warrant number; document identification number; federal tax P1; federal tax NonP1; federal tax other; state tax P1; state tax NonP1; state tax other; city tax P1; city tax NonP1; city tax other; bond P1; bond nonP1; bond other; EIC P1; EIC NonP1; EIC other. Function 2 (OTHDTL) - reference number; federal; state; city; bonds; pay period; document identification number; warrant number. Function 3 (CITYTRAN) - state code; local code; local tax; local taxable wages; pay period; document identification number. Function 4 (CTYPAY) - state code; local code; base amount; payment amount; pay quarter; pay year; date paid; document identification number	Agency: I	Records Center:	Archives Center:
				Maintain electronic file, updating as changes occur. Daily backup procedures will apply. Erase or reuse tape/disk four years after audit		

# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
Data Processing

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
03522	Check Disbursement System - (CDS) (Electronic) (V)	This system was created to expedite the Department's check writing process. Before checks can be written, the Department must receive an approved Warrant on the State Treasurer (03506) from the Division of Accounts, Finance and Administration Cabinet, as well as appropriate computer tapes. The tapes identify fund type and the amount of the check to be written. Data from these tapes are downloaded to the Department's system, and later returned to the transmitting agency.	Series contains: warrant information - warrant number; issue date; program; department; division; voucher; amount; type; begin number; type; ending number; fund one; fund one amount; fund two; fund two amount; fund three; fund three amount; fund four; fund four amount; paid date. check information - account number; account name; check number; date of check; social security number; name of payee; collection code; write-off code; paid date; batch number; sequence number; (blank until cashed); item number (bank); warrant number	Agency: I	Records Center:	Archives Center:
				Transfer data after two years to magnetic tape. Retain tape for an additional year, reuse after audit		
03523	Investment/Securities System - (ISS) (Electronic) (V)	This system documents the investment activities of the Department and the Office of Investment and Debt Management, in the Finance and Administration Cabinet. Sharing of data by both agencies is necessary since both have responsibilities relating to the investment activities of the Commonwealth. Data, supplied by the Office of Investment and Debt Management can only be input by Treasury staff. The Office can, however, access the system as needed.	Series contains: data fields of the master file - investment type; invest/loan number; subsidiary; maturity date; purchase date; purchase amount; maturity amount; nominal price; accrued interest purchased; coupon/discount interest rate; code of coupon; percent yield; code of institute; issue date; cash forecast indicator; fund; premium amount; discount amount; account number; pay-in voucher; journal voucher; original purchase amount; original accrued amount; original maturity amount; original premium amount; original account amount; option type; option number; option expiration date; accumulated totals	Agency: I	Records Center:	Archives Center:
				Purge inactive data to magnetic tape upon maturity. Delete one year after audit		



# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
Data Processing

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
04061	Legal Salary Attachment System - (LSAS) (Electronic) (C) KRS 61.878 (1) (a) Change Date: 12/12/1991	This series documents legal salary attachments on state employees or contractors/vendors who have provided services or received money from the Commonwealth of Kentucky. It is the automated tracking system which supports the Legal Salary Attachments on State Employees File (03516). It identifies the transmitting of payments to the appropriate recipient from whose individual wages were garnisheed. All salary attachments are by court order. There are five types of legal salary attachments: 1) Wage Garnishments on State Employees, 2) Non-Wage Garnishments on Vendors, 3) Court Ordered Wage Assignments for Child Support, 4) Internal Revenue Service (IRS) Levy on Employee and Contractor, and 5) Revenue Claim on Employees and Contractors. An agency's payroll officer inputs the garnishment information into the Uniform Payroll Personnel System (UPPS). UPPS computes the amount to be deducted, and when payments should cease. However, in the case of an IRS levy or child support, it will take a court order to stop the garnishment of wages.	Series contains: pay date; social security number; name of employee/contractor; case number; deduction type; action date; pay frequency; deduction amount; recipient	Agency: 1	Records Center:	Archives Center:
				Maintain on-line one year after closure of file, then transfer to tape. Retain tape for an additional year. Reuse after audit		
03524	Voucher Listing and Purchase Order Authorization Administrative Change Date: 12/1/1990 "Monthly" - removed from the disposition (V)	This series identifies the individual checks to be written by the Department, upon approval by the Finance and Administration Cabinet. It accompanies a computer tape identifying fund types and check amounts sent to the Department by the Division of Accounts, Finance and Administration Cabinet. It also identifies funds to the Health Services Cabinet and Cabinet for Families and Children. The Voucher Listing and Purchase Order Authorization identifies the individual amount of each check, plus to whom the check is to be written, account number, and the originating agency. In addition, it balances and verifies each check that has been written, serves as a backup should totals not balance at the end of each month, and balances against the General Check Register (03526). The Purchase Order Authorization is retained for audit, but the Voucher Listing serves no further purpose once the General Check Register (03526) has been created.	Series contains: account name; account number; name of payee/vendor; amount of check.	Agency: 1	Records Center:	Archives Center:
				Destroy Purchase Order Authorization after audit. Destroy Voucher Listing after balancing activities are verified		

# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
Data Processing

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
03525	Commonwealth of Kentucky Checks - Cancelled Change Date: 6/14/1990 (V)	This series documents the means used as a temporary expedient for actual money. It is designed for immediate payment, not for circulation. Checks are created from the Check Disbursement System (03522).	Series contains: check - date of check, check number, name of payee, amount of check, signature of state treasurer; check stub - employee name, check distribution number, social security number, electronic fund transfer number, annual time accumulated, sick time, compensatory time, regular hours paid, amount of pay, overtime hours and pay, pay period, gross pay, current, and year-to-date, federal, state, local taxes withheld, social security paid current and year-to-date; deductions - i.e., retirement, health/dental, dues, charities, credit union, bonds; net pay; direct deposit	Agency: 5	Records Center:	Archives Center:
				Destroy after audit. Note: The original check may be destroyed one year after microfilming. The microfilm is to be retained five years		
03526	General Check Register Closed Date: 7/1/1999 Change Date: 3/14/2002	Closed series: This series documented payments made to vendors on other programs for services rendered to the Commonwealth. The information is now maintained in MARS (Management and Administrative Reporting System).	Series contains: Register date; check number; name of individual or vendor; amount of money deposited or processed; department account number	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03527	Payroll Register or Electronic Fund Transfer Register Closed Date: 7/1/1999 Change Date: 3/14/2002	Closed series: This series documented the individuals to whom payroll checks were written, or to whose account money was electronically transferred. The information is now maintained in MARS (Management and Administrative Reporting System).	Series contains: Name of payee; check number; amount of money; payroll number; department number; type number; social security number	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		
03528	Daily Warrants Paid Register - (CDS Printout)	This series documents that daily Warrants on the State Treasurer (03506) have been paid. It is printed from the Check Disbursement System (CDS) (03522) after all checks have been processed each day, and is the last activity of the CDS for any particular day. It is used to balance at the end of each month. The Daily Warrants Paid Register includes checks written for Teacher's Retirement System, Kentucky Retirement System, Unemployment Insurance, Public Assistance, Medical, and Manpower Training programs.	Series contains: daily control sheet; warrant number; warrant date; amount of check; beginning and ending check number	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		

# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
Data Processing

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
03529	Index to Cancelled Checks Change Date: 6/14/1990	This series documents the access to cancelled checks that are routinely filmed by the Department.	Series contains: warrant number; check number; date paid by bank; batch number; sequence number; item number; amount; w (written-off); location	Agency: 5	Records Center:	Archives Center:  Destroy when all cancelled checks indexed are destroyed

# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
General Administration and Support  
Abandoned Property Program

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
04516	Unclaimed Property Holder Report File (C) KRS 61.878 (1) (a) account/social security numbers Change Date: 3/8/2001 (V)	This series documents the properties or funds to be surrendered to the Treasurer's Office from a company, corporation, or organization (bank, financial institution, insurance company) holding unclaimed property for a period of seven years, possibly longer. Property subject to escheat is that which has a situs (some originating existence) in this state, property that has been bequeathed to a person and is not claimed by him or his heirs, or the owner dies without heirs. Property abandoned by the owner is to be delivered to the state and retained until a claim is validated. After seven years, the statutes require the property in the custody of companies be turned over to the state. The report is filed each year, as required in KRS 393.110. Once a report is received from a company, its name is included on a mailing list. If subsequent reports are not received, the Department sends a notice to the company requesting them. Reports are required even when there is no unclaimed property to deliver (referred to as "zero" reports). The Department has contracts with agents that search for such property. The reports are input into the Unclaimed Property Database (04519). Previous years' reports are input into the database, as resources permit.	Series contains: Name of company; date of report; name of owner of property; address; social security number; last action date; type of property reported; value of property reported	Agency: I	Records Center:	Archives Center:  Destroy hard copy reports upon verification of entry into the Unclaimed Property Database (04519)
04517	Claims File - Paid (C) KRS 61.878 (1) (a) account/social security numbers Change Date: 3/8/2001	This series documents the claims filed and paid by Unclaimed Properties. When a claimant has provided the appropriate evidence and documentation to validate a claim, a refund is processed. Under the terms of 20 KAR 1:040, claims for unclaimed property or the proceeds from the sale of unclaimed property are filed with the agency. The Department sends the required claim forms to be completed and requests documentation as proof of ownership. The documentation may be in the form of a driver's license or other picture identification, Social Security identification, and a copy of one or more of the following: (1) birth certificate; (2) copy of will; (3) probate distribution; (4) marriage certificate; (5) divorce decree; or, (6) a connection with the reported address or business for the year cited as "date of last transaction."	Series contains: Correspondence; claim form; supporting evidence and documentation of ownership. Claim form includes--name of claimant; address; property/funds to be claimed; company reported by; year of report; name on the report filed; statement of claim; signatures of claimant(s); date(s); social security number(s); daytime telephone number(s)	Agency: I	Records Center:	Archives Center:  Destroy three years after claim is paid
04518	Claims File - Insufficient and Denied (C) KRS 61.878 (1) (a) account/social security numbers Change Date: 3/1/1995	This series documents the evidence, information, or correspondence received when a claimant files for ownership of an account, but the documentation is not enough to support or validate the claim for refund. By way of a letter or phone call from a potential claimant, the agency responds with a letter, enclosing a claim form. Until the department has received the required information, the file remains pending. When there is no longer a current address, many letters are returned to the Treasurer's Office. It may be, too, that the information is insufficient to validate a claim and the agency will deny it.	Series contains: correspondence; claim form; evidence received (if any); claim form identifies name of claimant, address; property/funds claimed; company reporting property; year of report; name on the report of owner; statement of claim; signature(s) of claimants(s); date(s) signed; social security number; daytime telephone number(s)	Agency: I	Records Center:	Archives Center:  Destroy three years after date of last activity or transaction

# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
General Administration and Support  
Abandoned Property Program

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
04519	Unclaimed Properties Database - (Electronic) (C) KRS 61.878 (1) (a) account/social security numbers Change Date: 3/1/1995 (V)	This series documents and tracks all correspondence with individuals filing claims and the status of a claim, information regarding the status of an account, and information related to the holders of unclaimed properties. The Owner's File identifies who the money, stocks, items of value belongs to as reported by the holder. Also, the file reflects if there has been a claim filed and the last date of any transaction. The Holder's File identifies the name of the company, bank, financial or government institution that has custody of the unclaimed property, how much, and last date of any transaction. The database allows for cross-referencing of account numbers between the Holder's File and the Owner's File. The database is capable of processing the proper correspondence with individuals filing or inquiring about a claim, or holders that must comply with unclaimed property regulations.	See attached	Agency: P	Records Center:	Archives Center:
				Retain in agency		
04521	Newspaper Notice File Change Date: 3/1/1995 (V)	This series documents the efforts of the agency to locate potential claimants and owners of unclaimed property through the published notices in the primary newspaper of each county, as distributed by the Kentucky Press Association and as required in KRS 393.110. The notices identify an owner of unclaimed property, as reported by a holder, providing the owner or his family an opportunity to file a claim.	Series contains: names; last known address; amount or value of property	Agency: 1	Records Center:	Archives Center:
				Destroy after audit		

# STATE AGENCY RECORDS RETENTION SCHEDULE

## Treasury, Department of the Investments

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
03517	Investment/Security Portfolio	This series documents investments made by the Office of Investment and Debt Management, Finance and Administration Cabinet, for the Commonwealth. Since the Department has accounting responsibilities for funds resulting from investments, it provides the information needed to properly reconcile and compare transactions between respective banks and Investment and Debt Management. Information from the file is entered in the Investment/Securities System (03523) on a daily basis.	Series includes: name of fund; date of run; type of security; name of agency; investment/loan number; broker code; settlement date; interest rate; yield; maturity date; principle amount; maturity amount (premium/accrued discount amount); authorization to acquire investment/loan; maturity lists	Agency: I	Records Center:	Archives Center:  Destroy one year after maturity and audit
03518	Reconciliation Investment Portfolio Ledger	This series documents information on reconciliation of investment accounts maintained in the Office of Investment and Debt Management, and the transactions against these accounts that have taken place in the Department.	Series includes: name of fund; account number; Treasury balance; finance balance; differences (if any; effect, (if any) on Treasury balance; total of Treasury portfolio; total of accrued interest; premium total; less discount total; net balance per Treasury per month; subsidiary detail listing; subsidiary file listing	Agency: 1	Records Center:	Archives Center:  Destroy after audit
03519	Maturity List - (ISS Printout)	This series documents information relating to an investment, with the proper maturity date. It is used to update the Investments Card File (03520), and to check the Investment/Security Portfolio (03517), so that discrepancies can be corrected. It is an Investment/Securities System (ISS) (03523) printout.	Series includes: date of maturity; investment type; investment/loan number; maturity amount; name of account; name of firm	Agency: I	Records Center:	Archives Center:  Destroy three months after maturity
03520	Investments Card File	This series documents the calculations completed on all types of investments as determined by the Department. It is also used as a reference tool for comparing interest income calculated at the bank. It is not an index, but rather a resource which the auditor can use to verify investment transaction information.	Series includes: maturity date; settlement date (Investment and Debt Management does the transaction); name of agency; type of security; name of broker; interest rate; yield; quantity; premium; accrued interest; total of investment/loan; interest due (to Treasury)	Agency: I	Records Center:	Archives Center:  Destroy one year after maturity

# STATE AGENCY RECORDS RETENTION SCHEDULE

Treasury, Department of the  
Withholdings  
Accounting

Records Title		Function and Use	Contents	Retention		
Series	and Description			Disposition Instruction		
03499	Federal Withholding Tax Payment Report	This series documents the summary of federal tax deposits made by the Department for state government each pay period per quarter per tax year. It is created from the listing of employees of all agencies who are in the state payroll system. All money paid and reported must balance when the report is completed. The information to complete the report is provided by the Personnel Cabinet, Payroll Administration Branch, after each pay period.	Series contains: receipt of deposit, copy of check, warrant, purchase order, authorization for payment; federal tax deposit coupon	Agency: 1	Records Center: 3	Archives Center:
				Transfer to the State Records Center. Destroy after audit		
03500	United States Savings Bond Requisitions and Register - (Printout)	This series documents when sufficient money has been withheld from an employee's wages for the purchase of United States Savings Bonds. It provides information on each month's deductions toward the bond purchase. When the appropriate amount has been withheld from an employee's check, the Personnel Cabinet, Payroll Administration Branch, forwards a tape to the respective bank. The bank then issues the bonds and provides the Department with the Register, which reflects each bond issued. Upon receipt of the Register, Treasury generates a check to pay for the bonds. The Register is filed and retained for reference should questions arise regarding bond purchases.	Series contains: copy of purchase order; letter to the bank of bond purchase; name of employee and owner; address; social security number of owner and employee; beneficiary; price of bond; name of agency employed by; number of bonds	Agency: 2	Records Center: 1	Archives Center:
				Transfer printout to the State Records Center. Destroy after audit		
03501	City Occupational Tax Quarterly Payment Report	This series documents that quarterly payments for occupational taxes incurred by state employees have been paid to the respective city/county government. Information to complete the report is provided to the Department by the Personnel Cabinet, Payroll Administration Branch.	Series contains: Purchase order authorization for payment; list of cities; balance owed at end of the quarter; name of employee; quarter-to-date; year-to date taxable wages; social security number; wages subject to tax; current tax composit recap (district, total tax base, amount paid)	Agency: 2	Records Center:	Archives Center:
				Destroy after audit		
03502	State Withholding Payments Report	This report documents state taxes withheld each month from state employees' wages. Information to complete the quarterly report is provided to the Department by the Personnel Cabinet, Payroll Administration Branch.	Series contains: number of payments; date of payments; amount paid; any balance due; letter requesting the transfer of funds (to Finance)	Agency: 2	Records Center:	Archives Center:
				Destroy after audit		